



December 14, 2012

TO: Temporary Co-Chairpersons Senator Matt McCoy and Representative Chuck Soderberg and Members of the Electronic Commerce Study Committee

FROM: Richard Nelson, Senior Legal Counsel, Legal Services Division, Legislative Services Agency

RE: Background Information

Overview. The purpose of this memorandum is to provide background information to the members of the Electronic Commerce Study Committee. In anticipation of the Committee's meeting on December 21, 2012, the following documents are attached:

- Committee Charge
- Committee Member Contact Information
- Tentative Meeting Agenda
- Proposed Committee Rules
- Online Sales Taxes – National Conference of State Legislatures Presentation
- Collection of Iowa Sales and Use Tax From Local and Internet-based Retailers – Legal Background Memorandum (referring to and including as an attachment Senate Study Bill 3178 introduced during the 2012 Legislative Session)
- Interchange Fees – General Information Articles
- House Study Bill 666 – Interchange Fee Bill Introduced During the 2012 Legislative Session (identical to SSB 3193)

Additional information received and distributed in connection with this Committee will be posted on the Committee's website at:

<https://www.legis.iowa.gov/Schedules/committee.aspx?GA=84&CID=850>